



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA JV BORROWER 2019-1 ML LLC

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 986030-234

PROPERTY LOCATION: 11518 NE 130th Ave
Vancouver, WA 98682

PETITION: 429

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 126,500	\$	126,500
Improvements	\$ 383,124	\$	383,124
Personal property			
ASSESSED VALUE	\$ 509,624	BOE VALUE	\$ 509,624

Date of hearing: May 26, 2022

Recording ID# HPA52622

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,843 square feet, built in 2014 and is of average construction quality located on 0.1 acres.

The appellant submitted five comparable sales [#986048-995 sold for \$453,400 in March 2020; #986048-997 sold for \$442,550 in April 2020; #986040-159 sold for \$475,000 in November 2020; #986048-998 sold for \$437,900 in March 2020; and #986049-013 sold for \$445,900 in October 2020].

The appellant requested a value of \$482,700.

The Assessor's evidence included six sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales grid supports the assessed value of \$509,624.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$509,624 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 10, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA BORROWER 2018-1 ML LLC

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 986030-245

PROPERTY LOCATION: 11408 NE 128th Pl
Vancouver, WA 98682

PETITION: 430

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 126,500	\$	126,500
Improvements	\$ 314,791	\$	314,791
Personal property			
ASSESSED VALUE	\$ 441,291	BOE VALUE	\$ 441,291

Date of hearing: May 26, 2022

Recording ID# HPA52622

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,109 square feet, built in 2013 and is of average construction quality located on 0.09 acres.

The appellant submitted six comparable sales [#986030-242 sold for \$344,000 in July 2020; #986035-041 sold for \$349,900 in March 2020; #986035-032 sold for \$360,000 in March 2020; #986038-105 sold for \$359,900 in October 2020; #986038-116 sold for \$360,000 in June 2020; and #986035-085 sold for \$350,000 in July 2020].

The appellant requested a value of \$386,100.

The Assessor's evidence included three sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales grid supports the assessed value of \$441,291.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$441,291 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA BORRWER 2018-1 MS LLC

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 986032-755

PROPERTY LOCATION: 11700 NW 23rd Ave
Vancouver, WA 98685

PETITION: 431

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSMENT		BOARD OF EQUALIZATION	
	VALUE		(BOE) VALUE	
Land	\$	144,000	\$	144,000
Improvements	\$	421,504	\$	417,203
Personal property				
ASSESSED VALUE	\$	565,504	BOE VALUE	\$ 561,203

Date of hearing: May 26, 2022

Recording ID# HPA52622

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 2,351 square feet, built in 2017 and is of average plus construction quality located on 0.18 acres.

The appellant submitted five comparable sales [#986039-278 sold for \$559,989 in December 2020; #986039-265 sold for \$565,000 in July 2020; #986043-575 sold for \$515,000 in April 2020; #986043-576 sold for \$527,500 in January 2020; and #986043-574 sold for \$500,000 in January 2020].

The appellant requested a value of \$525,300.

The Assessor's evidence included three sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales grid indicates a value of \$561,203.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$561,203 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 10, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA BORROWER 2018-1 ML LLC

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 986035-777

PROPERTY LOCATION: 14301 NE 106th St
Vancouver, WA 98751

PETITION: 433

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 132,360	\$ 132,360
Improvements	\$ 389,146	\$ 389,146
Personal property		
ASSESSED VALUE	\$ 521,506	BOE VALUE \$ 521,506

Date of hearing: May 26, 2022

Recording ID# HPA52622

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,675 square feet, built in 2018 and is of average plus construction quality located on 0.12 acres.

The appellant submitted four comparable sales [#986035-831 sold for \$448,050 in November 2020; #986035-817 sold for \$490,200 in January 2020; #986035-759 sold for \$435,000 in February 2020; and #986025-949 sold for \$475,000 in July 2020].

The appellant requested a value of \$508,500.

The Assessor's evidence included four sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales grid supports the assessed value of \$521,506.

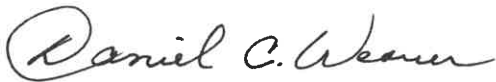
DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$521,506 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 10, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA II BORROWER 2019-1 LLC

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 986038-632

PROPERTY LOCATION: 5202 NE 56th St
Vancouver, WA 98661

PETITION: 434

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 120,000	\$ 120,000	
Improvements	\$ 284,920	\$ 284,920	
Personal property			
ASSESSED VALUE	\$ 404,920	BOE VALUE	\$ 404,920

Date of hearing: May 26, 2022

Recording ID# HPA52622

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,106 square feet, built in 2016 and is of fair plus construction quality located on 0.09 acres.

The property was purchased for \$365,000 in April 2019. The appellant submitted four comparable sales [#986038-634 sold for \$320,000 in June 2020; #156442-068 sold for \$365,000 in November 2020; #156442-046 sold for \$365,000 in July 2020; and #156442-028 sold for \$350,000 in May 2020].

The appellant requested a value of \$386,800.

The Assessor's evidence included eight sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales grid supports the assessed value of \$404,920.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$404,920 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 10, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION****PROPERTY OWNER: HPA JV BORROWER 2019-1 ATH LLC**

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 986042-879**PROPERTY LOCATION:** 14015 NE 92nd Cir
Vancouver, WA 98682**PETITION: 436****ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 165,300	\$	165,300
Improvements	\$ 364,953	\$	344,700
Personal property			
ASSESSED VALUE	\$ 530,253	BOE VALUE	\$ 510,000

Date of hearing: May 26, 2022

Recording ID# HPA52622

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,276 square feet, built in 2018 and is of average plus construction quality located on 0.17 acres.

The property was purchased for \$425,000 in January 2019. The appellant submitted four comparable sales [#986042-883 sold for \$481,000 in July 2020; #154205-000 sold for \$486,000 in November 2020; #986051-347 sold for \$454,900 in January 2021; and #986051-353 sold for \$430,000 in August 2020].

The appellant requested a value of \$506,700.

The Assessor's evidence included five sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales and the appellant's comparable sales support a value of \$510,000.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$510,000 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 10, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION****PROPERTY OWNER: HPA II BORROWER 2020-1 ML LLC**

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 986046-391**PROPERTY LOCATION:** 1315 NE 13th St
Battle Ground, WA 98604**PETITION: 437****ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 116,875	\$	116,875
Improvements	\$ 339,567	\$	339,567
Personal property			
ASSESSED VALUE	\$ 456,442	BOE VALUE	\$ 456,442

Date of hearing: May 26, 2022**Recording ID#** HPA52622**Hearing Location:** By remote WebEx video conference and/or teleconference**Attendees (all through virtual conference):**

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,536 square feet, built in 2018 and is of average construction quality located on 0.16 acres.

The property was purchased for \$442,900 in August 2019. The appellant submitted four comparable sales [#986046-383 sold for \$410,430 in March 2020; #986046-365 sold for \$429,217 in March 2020; #986055-886 sold for \$453,069 in November 2020; and #986046-372 sold for \$420,356 in March 2020].

The appellant requested a value of \$451,000.

The Assessor's evidence included five sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales grid supports the assessed value of \$456,442.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$456,442 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 10, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: WATKINS JOHN J III & WATKINS CHARITY S

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 986046-406

PROPERTY LOCATION: 1109 NE 11th Pl
Battle Ground, WA 98604

PETITION: 438

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 121,875	\$	121,875
Improvements	\$ 326,200	\$	326,200
Personal property			
ASSESSED VALUE	\$ 448,075	BOE VALUE	\$ 448,075

Date of hearing: May 26, 2022

Recording ID# HPA52622

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,423 square feet, built in 2018 and is of average construction quality located on 0.11 acres.

The property was purchased for \$407,614 in August 2019. The appellant submitted four comparable sales [#986046-372 sold for \$420,356 in March 2020; #986046-383 sold for \$410,430 in March 2020; #986046-365 sold for \$429,217 in March 2020; and #986055-891 sold for \$471,625 in November 2020].

The appellant requested a value of \$442,900.

The Assessor's evidence included six sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales grid supports the assessed value of \$448,075.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$448,075 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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Vancouver, WA 98660-5000
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HPA BORRWER 2018-1 MS LLC

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 104070-080

PROPERTY LOCATION: 9513 NE 161st Ave
Vancouver, WA 98682

PETITION: 439

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSMENT		BOARD OF EQUALIZATION	
	VALUE		(BOE) VALUE	
Land	\$	148,500	\$	148,500
Improvements	\$	429,225	\$	429,225
Personal property				
ASSESSED VALUE	\$	577,725	BOE VALUE	\$ 577,725

Date of hearing: May 26, 2022

Recording ID# HPA52622

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 3,183 square feet, built in 2010 and is of average plus construction quality located on 0.26 acres.

The appellant submitted three comparable sales [#104070-026 sold for \$505,000 in April 2020; #986036-971 sold for \$525,000 in July 2020; and #986041-263 sold for \$463,900 in January 2020].

The appellant requested a value of \$548,700.

The Assessor's evidence included four sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales grid supports the assessed value of \$577,725.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$577,725 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION****PROPERTY OWNER: HPA JV BORROWER 2019-1 ATH LLC**

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 97331-008**PROPERTY LOCATION:** 3506 NE 96th St
Vancouver, WA 98665**PETITION: 440****ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 144,500	\$	144,500
Improvements	\$ 328,260	\$	328,260
Personal property			
ASSESSED VALUE	\$ 472,760	BOE VALUE	\$ 472,760

Date of hearing: May 26, 2022**Recording ID#** HPA52622**Hearing Location:** By remote WebEx video conference and/or teleconference**Attendees (all through virtual conference):**

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,544 square feet, built in 2004 and is of average construction quality located on 0.13 acres.

The appellant submitted six comparable sales [#97710-070 sold for \$428,000 in January 2020; #97350-044 sold for \$420,000 in August 2020; #97350-114 sold for \$425,000 in September 2020; #97350-056 sold for \$431,000 in November 2020; #189783-046 sold for \$469,000 in May 2020; and #189747-010 sold for \$460,000 in March 2020].

The appellant requested a value of \$461,000.

The Assessor's evidence included three sales adjusted for time, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The Assessor's comparable sales grid supports the assessed value of \$472,760.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$472,760 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 10, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION****PROPERTY OWNER: HPA BORROWER 2018-1 MS LLC**

Ryan, LLC
C/O Robert Peyton
500 E Broward Blvd. Suite 1130
Ft. Lauderdale, FL 33394

ACCOUNT NUMBER: 21630-000**PROPERTY LOCATION:** 2808 E P St
Vancouver, WA 98663**PETITION: 441****ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 135,000	\$	135,000
Improvements	\$ 283,334	\$	258,000
Personal property			
ASSESSED VALUE	\$ 418,334	BOE VALUE	\$ 393,000

Date of hearing: May 26, 2022**Recording ID#** HPA52622**Hearing Location:** By remote WebEx video conference and/or teleconference**Attendees (all through virtual conference):**

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,598 square feet, built in 2017 and is of fair plus construction quality located on 0.1 acres.

The appellant submitted five comparable sales [#986029-807 sold for \$390,000 in August 2020; #986034-295 sold for \$387,000 in October 2020; #986038-004 sold for \$400,000 in November 2020; #986046-987 sold for \$387,000 in October 2020; and #986027-948 sold for \$396,000 in October 2020].

The appellant requested a value of \$390,200.

The appellant's comparable sales support a value of \$393,000.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$393,000 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 10, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ZHILKO VIKTOR & ZHILKO VIKTORIYA

ZHILKO VIKTOR & ZHILKO VIKTORIYA
5120 S St
Washougal, WA 98671

ACCOUNT NUMBER: 132844-000

PROPERTY LOCATION: 5120 S St
Washougal, WA 98671

PETITION: 688

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 106,983	\$	140,000
Improvements	\$ 798,923	\$	573,159
Personal property			
ASSESSED VALUE	\$ 905,906	BOE VALUE	\$ 713,159

Date of hearing: May 26, 2022

Recording ID# ZHILKO

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Viktoriya Zhilko

Russ Kots (Son-in-law)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 4,063 square feet, built in 2015 and is of good construction quality located on 0.87 acres. The home includes an additional 574 square feet of outdoor living space. The property includes a detached garage measuring 1,350 square feet with 728 square feet above.

The appellant referred to their submitted comparables. The property was divided, so the subject is now valued by the Assessor's Office for 2021 at \$905,906 as of 10/29/21. The subject lot's acreage was reduced from 4 acres to 0.87 acres. The appellant submitted four comparable sales [#130050-054 sold for \$741,500 in August 2021; #132837-086 sold for \$480,000 in November 2021; #96159-314 sold for \$735,000 in November 2021; and #132576-042 sold for \$665,000 in March 2022].

The appellant requested a value of \$674,979.

The appellant provided comparable sales of property and details that indicated the land values assigned were between \$128,000 and \$137,000. The value of the subject land of approximately the same size is indicated at \$140,000. The improvements appear to be substantially overstated based on the prior year valuation and the comparable sales. Using the prior year value at \$516,360 trended at 11% indicates a value of \$573,159 for the improvements.

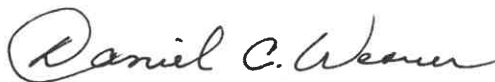
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$713,159 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 10, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION****PROPERTY OWNER: THE NEIL JONES FOOD COMPANY**

Property Tax Assistance Co., Inc
C/O Travis Carlson
16600 Woodruff Ave #200
Bellflower, CA 90706

ACCOUNT NUMBER: 986004-016**PROPERTY LOCATION: (PERSONAL PROPERTY)****PETITION: 731****ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 0	\$ 0
Improvements	\$ 0	\$ 0
Personal property	\$ 5,861,215	\$ 5,254,336
ASSESSED VALUE	\$ 5,861,215	BOE VALUE \$ 5,254,336

Date of hearing: May 26, 2022**Recording ID#** NEILJONES**Hearing Location:** By remote WebEx video conference and/or teleconference**Attendees (all through virtual conference):**

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The personal property being appealed is equipment in a manufacturing plant.

The appellant's evidence included a detailed listing of all equipment including depreciation calculations and a summary page indicating a value of \$5,254,336. In addition, the appellant provided materials on evaluating property's useful life from several sources.

The appellant requested a value of \$2,930,607 on the appeal form but provided detail information showing a value of \$5,254,336.

The appellants detail information supports a value of \$5,254,336.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$5,254,336 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 10, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: KOOIJMAN JOHANNES M

KOOIJMAN JOHANNES M
2303 NE 77th Ave
VANCOUVER, WA 98664

ACCOUNT NUMBER: 101403-554

PROPERTY LOCATION: 2303 NE 77th Ave
VANCOUVER, WA 98664

PETITION: 814

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

Assessor determination: Deny the Senior Deferral for the 2021 assessment.

BOE determination: (Continuance: New evidence allowed within 30 days of the mailing date of this order.)

Date of hearing: May 26, 2022

Recording ID# KOOIJMAN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 932 square feet, built in 1997 and is of fair plus construction quality.

The appellant's evidence included a packet detailing the circumstances of the deferral's validity.

The appellant requested that a senior deferral be allowed.

The Assessor's evidence included a packet detailing the circumstances of the deferral denial.

Further evidence is required to make a determination. The Board requests that the appellant review their records of ownership to see if there is any ownership of the land and to review covenants, codes, and restrictions that may indicate if insurance is held for all properties in the subject complex. New documentation may be submitted to the Board of Equalization within 30 days of the mailing of this letter.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that further information is required to make a determination. A submission by the appellant of new evidence is permitted up to 30 days from the mailing date of this letter.

The hearing hereby is issued a continuance and a new hearing will be scheduled.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 10, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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